

701—105.2(423A) Tax rate. The hotel and motel tax rate cannot exceed 7 percent and must be imposed in increments of one or more full percentage points. If a jurisdiction seeks to impose, repeal or change the tax rate, the jurisdiction must hold an election. Within ten days of an election favoring the imposition of the tax, repeal of the tax or change in the tax rate, the county auditor must notify the director in writing of the favorable vote by sending a copy of the abstract of votes from the favorable election to the director.

This rule is intended to implement 2005 Iowa Code Supplement section 423A.4.